



Clerk to the Council
Shrivenham Parish Council
2 Highworth Road
Shrivenham,
SN6 8BL

14th May 2026

Dear Liza,

Re: Shrivenham Parish Council
Internal Audit Report for Financial Year Ended 31 March 2026

Executive summary

Following completion of our final internal audit on 14th May 2026 we are pleased to enclose our report for your review and presentation to the council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transactions were examined, our sample testing, where appropriate, covered the full financial year.

Some assertions, as noted in this report, were tested at the interim internal audit completed on the 4th December 2025 and the council should review all internal audit reports for the year before completing the Annual Governance Statement.

The structure of this report aligns with the assertions set out in the Annual Internal Auditor Report section of the published Annual Governance and Accountability Return (AGAR). Each section begins with a summary of the assertion being assessed, followed by details of the testing undertaken, which was guided by the audit plan previously shared with the council. A copy of the audit plan is available upon request. The report concludes with our opinion on whether each assertion has been met as of the date of the audit. **Any recommendations for action are highlighted in bold and summarised in the table at the end of the report.**

Our testing has identified a couple of procedural weaknesses that require reporting to the external auditor, as detailed in the body of this report and summarised in the action table. Notwithstanding these matters, we did not identify any material weaknesses in internal controls that, in our view, pose a risk to public funds.

The recommendations set out in this report are intended to support the continued development of the council's governance and financial control framework and should be considered alongside the council's own arrangements for ongoing review and improvement.

I have completed the Annual Internal Audit Report page of the AGAR and provided this to the council for onward submission to the External Auditor.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The primary purpose of internal audit is to assess and report to the authority on the effectiveness of its financial systems and other internal controls, including the operational procedures that support its activities.

The internal audit function involves testing and evaluating whether the authority’s internal control framework is both adequate and functioning effectively. Internal audit reports should be made available to all Members, providing a basis for informed decision making when considering the authority’s approval of the Annual Governance Statement.

Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry Local Authority Services Ltd, who has over 30 years’ experience in the financial sector with the last 14 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter and inherent risk assessment

An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from anna@mulberrylas.co.uk

In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement within the council’s financial systems is low. The internal control environment is considered reliable, and as such, substantive testing of individual transactions is not deemed necessary at this stage.

Audit testing will therefore consist of walk-through testing on a selection of sample data, covering the period under review within the current council year. This approach is designed to confirm that key controls are operating effectively throughout the financial period.

Table of Contents

UPDATES ON RECOMMENDATIONS FROM INTERIM AUDIT	4
A. BOOKS OF ACCOUNT	6
B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS	6
C. RISK MANAGEMENT AND INSURANCE	6
D. BUDGET, PRECEPT AND RESERVES.....	7
E. INCOME.....	8
F. PETTY CASH	9
G. PAYROLL	9
H. ASSETS AND INVESTMENTS	9
I. BANK AND CASH.....	10
J. YEAR END ACCOUNTS.....	11
K. LIMITED ASSURANCE REVIEW	13
L: PUBLICATION OF INFORMATION.....	13
M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS.....	14
N: PUBLICATION REQUIREMENTS	15
O. DIGITAL AND DATA COMPLIANCE.....	15
P. TRUSTEESHIP	16
Achievement of control assertions at final internal audit date	17
Internal Audit – Summary of recommendations	18

INTRODUCTION

The audit was conducted on site with the council's Clerk and Responsible Financial Officer (RFO). The Clerk and RFO had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible.

Other information was reviewed through discussion with the team and a review of the council website

www.worplesdon-pc.gov.uk

UPDATES ON RECOMMENDATIONS FROM INTERIM AUDIT

Internal Audit – Summary of recommendations

Audit Point	Interim Audit Findings	Council comments
Governance	I have confirmed by sample testing that councillors sign "Acceptance of Office" forms; however, councillors should also sign a formal acceptance to receive information by electronic means <i>"As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time"</i> .	Completed and evidenced.
IT & Data (assertion 10)	The Council's existing website will not meet the requirements of Assertion 10 in its current form. The Clerk understands these requirements, and I am confident that the Council will take all necessary steps to achieve compliance. In addition to this, I recommend conducting a data audit to document and summarise all relevant data points. I have directed the Clerk to an example of a council website where a data audit is demonstrated in practice.	On-going
Governance - Agendas	The Council publishes some supporting documentation with its agendas, in line with the guidance issued by the Information Commissioner's Office (see page 3 of the following link: www.ico.org.uk/minutesandagendas). However, not all relevant information is routinely published. I recommend that the Council review and consider the requirements set out in this guidance.	Complete & on-going
Governance – standing orders	The Standing Orders are based on the NALC model. They were last reviewed in November 2024 with a scheduled review date of November 2025. I could not find any reference in the minutes from April through to November 2025 of these being reviewed and re adopted.	On-going – being discussed at council in May 2026 – to be taken to June 2026.
Governance – Fin Regs	Financial Regulations are based on the new NALC model and are dated July 2024. I recommend Financial Regulations are reviewed and updated. I recommend that Financial Regulation 5.15 is reviewed as there appears to be a bullet point missing for authorising the purchase of items over £5k. I recommend that for large items that require committee or council approval that the minute reference is annotated on the invoice for future reference.	Completed Completed On-going
Risk	The Clerk has prepared comprehensive risk management arrangement tables for the various risks associated with this council, however, the council will need to put together a risk policy per regulation 2.2.	Incomplete

Governance statement	In respect of the review of effectiveness of internal controls, I recommend the council put together a matrix of all governance assertions and populate with bullet points stated what action is taken locally.	On-going
Risk	The council has playgrounds which are inspected monthly by a member of staff. There are also an annual ROSPA type written inspections. The guidelines within proper practices suggest as part of internal audit <i>“Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches; such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation.”</i> I recommend the staff member’s training and accreditation is reviewed to ensure it is compliant with regulation.	New member of staff taken on - ongoing
Reserves	The current estimate of the year end general reserves is approximately c.£30-40k, this is low and not within recommend guidance as set out below. I recommend council consider this carefully as it sets the budget this year.	On-going – to be discussed at budget setting
Bank	I was able to confirm that the bank reconciliations have been verified in accordance with Financial Regulations. However, I remind the council that the face of the bank statements must also be signed as per regulation 2.6.	Completed and evidenced

A. BOOKS OF ACCOUNT

Internal audit requirement: Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION: I am satisfied this control objective has been met.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement: This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION: I am satisfied this control objective has been met.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement: This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

As noted in the interim audit report, Financial Regulation 2.2 requires the council to formally adopt a risk management policy. This requirement has not been actioned in the period under review, and no risk management policy has been presented to or adopted by the council.

In the absence of an adopted risk management policy, I am unable to confirm that this control objective has been met. The council should answer Assertion 5 of the Annual Governance Statement negatively, and the matter should be reported to the external auditor in accordance with paragraph 1.59 of the Practitioners' Guide.

Recommendation: I recommend that a risk management policy is drafted and brought forward for adoption at the earliest opportunity and thereafter reviewed at least annually.

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

“We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.”

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

CONCLUSION: I am not satisfied this control objective has been met.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement: The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

Budget

The Clerk & RFO produces regular, detailed budget monitoring reports drawn from the accounting software and supplemented in Excel. The layout is clear and accessible, enabling councillors to interrogate the figures and make informed decisions.

Councillors receive sufficient information to scrutinise performance and to question the accounts. No matters were identified to suggest that the budget had not been properly set or monitored during the year.

The council completed the year with a deficit of £8,464 against a budget of £17,781, which after transfers to and from reserves gave a closing deficit of £1,996. The council had 154.6% of income against budget and 146.6% of expenditure against budget. The main driver behind the additional income & expenditure was S.106 monies.

Precept

Full council set a precept of £201,484 in the meeting on the 4th of December 2024 minute ref 24/359. This equates to a band D equivalent of £129.14 (compared to the average in England of £92.22). I was able to confirm that the precept amount recorded in the accounts is correct, and equals the amount recorded in box 2 of the Accounting Statements.

The Clerk confirmed that the 2026/27 budget & precept were approved on the 3rd of December and precept of £211,758 was agreed (minute ref 25/324).

Reserves

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33 The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34 The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35 The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36 In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.

5.37 Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

At the year-end, the council held £96,101 in reserves.

• Capital/ringfenced EMR	£Nil
• CIL EMR	£17,705
• S.106	£9,341
• Earmarked EMR	£42,111
• General Reserves	£26,944

I have reviewed the purpose of each earmarked reserve and am satisfied they relate to legitimate future projects of the council.

In line with paragraphs 5.33 to 5.37 of the the SAPPP Practitioners' Guide, the recommended range for the council's general reserve, based on three to twelve months of net revenue expenditure, equates to between £60,000 and £250,000. As noted at the interim visit, the general reserve balance remains below the lower end of this range.

I would draw the council's attention to paragraph 5.208 of the Practitioners' Guide, which states that where the year-end general reserve is less than three months of net revenue expenditure, an explanation should be provided to the external auditor.

Recommendation: I recommend that the council formally adopts a general reserve policy setting out the level appropriate to its size, situation and risk profile, and that the budget for 2026/27 is framed so as to restore the reserve to within the recommended range over a defined period.

CONCLUSION: I am satisfied this control objective has been met.

E. INCOME

Internal audit requirement: Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

The precept has been correctly posted to Box 2 of the AGAR with all other income in box 3.

CONCLUSION: I am satisfied this control objective has been met.

F. PETTY CASH

Internal audit requirement: Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report

CONCLUSION: The council has no petty cash.

G. PAYROLL

Internal audit requirement: Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

I reviewed the figure included in box 4 (staff costs) on the Accounting Statements and was able to confirm from the accounting software that in accordance with the guidance contained in the Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide this includes only salary payments, HMRC payments and pension contributions.

CONCLUSION: I am satisfied this control objective has been met.

H. ASSETS AND INVESTMENTS

Internal audit requirement: Asset and investments registers were complete and accurate and properly maintained.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

I confirmed that the asset register total of £125,964 agrees to Box 9 (total fixed assets plus long-term investments and assets) of the Accounting Statements. The register records both additions and disposals during the year.

However, on testing the year-on-year movement, the sum of the individual additions and disposals did not reconcile to the change in the register total. It was further established, in discussion with the clerk/RFO, that capital expenditure items purchased during the year have not been recorded on the register.

In the absence of a complete and reconciled asset register, I am unable to conclude that this control objective has been met.

Recommendation: I recommend that the register is updated to capture all in-year capital additions, that the movement reconciliation is re-performed to ensure the closing balance is supportable, and that the corrected

register is presented to council for review and approval. The matter should be reported to the external auditor and the relevant AGS assertion answered negatively.

The council has no long-term investments.

The council has no PWLB borrowing.

CONCLUSION: I am not satisfied this control objective has been met.

I. BANK AND CASH

Internal audit requirement: Periodic bank account reconciliations were properly carried out during the year.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

I reviewed the year-end bank reconciliation for all accounts and was able to confirm the balances on 31 March 2026 to the bank statements and found no errors. I was able to confirm the total bank balances to the figure included in the Accountings Statements on the AGAR.

I noted continued evidence of the bank reconciliations being signed in accordance with Finance Regulations.

The council has two bank accounts at the year-end all of which agreed to the statements and reconciliations.

Unity	£58,946.09
Nationwide	£45,728.84
Petty Cash	-
Total	£104,674.93

CONCLUSION: I am satisfied this control objective has been met.

J. YEAR END ACCOUNTS

Internal audit requirement: Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

Audit findings

The council is reminded that at its meeting to sign the Annual Governance and Accountability Return (AGAR), it should complete the steps in the following order:

- Review and consider the Annual Internal Audit Report
- Complete Section 1 – Annual Governance Statement
- Complete Section 2 – Accounting Statements

Section 1 – Annual Governance Statement

Based on the internal audit findings, I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	YES – the requirements and timescales for 202/25 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	NO – the risk management arrangements are out of date.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls</i>	YES – the council has appointed an independent and competent internal auditor.

		<i>meet the needs of this smaller authority.</i>	
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	No – not all matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	YES – the council has met its responsibilities.
10	We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so</i>	NO the requirements of Governance Assertion 10 have been met

Section 2 – Accounting Statements

AGAR box number		2024/25	2025/26	Internal Auditor notes
1	Balances brought forward	99,802	104,566	Agrees to 2024/25 carry forward (box 7) -
2	Precept or rates and levies	196,409	201,484	Figure confirmed to central precept record –
3	Total other receipts	79,473	138,698	Agrees to underlying accounting records
4	Staff costs	102,660	107,241	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	0	Agrees to PWLB remittance advices
6	All other payments	168,458	241,406	Agrees to underlying accounting records –
7	Balances carried forward	104,566	96,101	Casts correctly and agrees to balance sheet
8	Total value of cash and short- term investments	116,003	104,675	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long- term investments and assets	120,532	125,964	Matches asset register total
10	Total borrowings	0	0	Agrees to PWLB statement

For local Councils Only		Yes	No
11	Do the figures in the accounting statements above exclude any trust transactions	✓	Yes – trust transactions are excluded from the stated figures / No – trust transactions are included in the stated figures - typo in original AGAR

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis, with the Box 7 to Box 8 reconciliation duly completed and supported by a robust audit trail.

The AGAR casts and cross-casts correctly, and the prior-year comparatives agree to the 2024/25 figures submitted to the external auditor and published on the council's website.

A variance analysis has been prepared with sufficient information for the external auditor.

CONCLUSION: I am satisfied this control objective has been met.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement: If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION: The council did not certify itself exempt from a limited assurance review in the previous year and the testing for this internal control objective is not applicable.

L: PUBLICATION OF INFORMATION

Internal audit requirement: The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.

Audit findings

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGARs are available for review on the council website for the previous five financial years.

Confirm that the council is compliant with the relevant transparency code

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit. However, the council does publish some of the required information on a dedicated finance page which was up to date to the April 2026.

I confirmed that the council has a Publication Scheme in place adopting the ICO's Model Publication Scheme, are published on the council's website. [template-parish-councils-20211029.doc](https://www.ica.gov.uk/publications/transparent-councils/transparent-councils-20211029.doc)

CONCLUSION: I am satisfied this control objective has been met.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement: In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – Key Dates	2024/25 Actual	2025/26 Proposed
Date AGAR signed by council	7 th May	3 rd June 2026
Date inspection notice issued	2 nd June	4 th June 2026
Inspection period begins	3 rd June	5 th June 2026
Inspection period ends	14 th July	16 th July 2026
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2024/25, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council.

I reviewed the proposed dates for the Exercise of Public Rights for the 2025/26 AGAR and confirm that these are in accordance with the requirements of the Accounts and Audit Regulations.

CONCLUSION: I am satisfied this control objective has been met.

N: PUBLICATION REQUIREMENTS

Internal audit requirement: The authority complied with the publication requirements for the prior year AGAR.

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2025 authorities must publish:

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4*
- *Section 2 - Accounting Statements 2024/25, approved and signed, page 5*

Not later than 30 September 2025 authorities must publish:

- *Notice of conclusion of audit*
- *Section 3 - External Auditor Report and Certificate*
- *Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.*

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

Testing was conducted at the interim audit and findings reported in the interim audit report.

The Notice of Conclusion of Audit, together with the External Auditor's Report and Certificate, has been correctly published on the council's website. The external auditor's report was issued later than anticipated and was received in April 2026, at which point it was published without delay. In the interim, the council correctly published a holding notice on its website in advance of the 30 September 2026 statutory deadline, in accordance with the requirements of the Accounts and Audit Regulations 2015.

The council has therefore met the publication requirements for 2024/25 have been met.

CONCLUSION: I am satisfied this control objective has been met.

O. DIGITAL AND DATA COMPLIANCE

Internal audit requirement: The authority has complied with laws, regulations and proper practices relating to digital and data compliance.

Audit findings

I confirmed that the council operates a free-to-access website and that an Accessibility Statement is published. The statement was last reviewed in November 2020, references compliance with Web Content Accessibility Guidelines 2.1 AA (rather than the current 2.2 AA standard) and identifies only partial compliance. [Shrivenham Parish Council - Website Accessibility](#)

As noted at the interim visit and discussed with the clerk, the website is not currently compliant with the prevailing accessibility standards. The council has confirmed that a replacement compliant website is in development.

Recommendation:

I recommend that, on launch, the Accessibility Statement is refreshed to reflect WCAG 2.2 AA, dated, and reviewed at least annually thereafter in accordance with the 2018 Regulations.

Data protection — UK GDPR 2016 and the Data Protection Act 2018

I confirmed that the council is registered with the Information Commissioner's Office (registration number ZA032956, current to January 2027). I sighted the council's Privacy Notice published on the website, the Data Protection Policy and supporting Records Retention and Disposal Schedule. Arrangements for handling Subject Access Requests and Freedom of Information Requests are documented and published.

Email

I confirmed that Council operates a generic email account hosted on an authority-owned domain in the correct format, and that this account is in active use. I inspected a sample of incoming and outgoing correspondence routed through the generic account during the year. The use of an authority-owned domain provides a clear audit trail, supports compliance with data minimisation, integrity and confidentiality principles under UK GDPR, and ensures that authority business is segregated from any personal communications of the Clerk and members.

IT Policy (Practitioners' Guide para 1.54)

Paragraph 1.54 of the Practitioners' Guide requires all smaller authorities (excluding parish meetings) to have an IT policy setting out how the clerk, members and any other staff should conduct authority business in a secure and legal manner when using IT equipment and software, covering both authority-owned and personal devices. The requirement is reinforced at paragraphs 5.121 and 5.122 under AGS Assertion 10, and forms part of the specified procedures the external auditor will test under AGN 02.

The council has drafted an IT policy covering the matters above, but it has not yet been formally adopted. The clerk has confirmed that the policy will be presented to the council at its June 2026 meeting. I recommend that the policy is adopted by resolution at that meeting, with the minute reference retained on file, and that it is thereafter reviewed at least annually.

CONCLUSION: I am not satisfied this control objective has been met.

P. TRUSTEESHIP

Internal audit requirement: Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION:

I am satisfied this control objective has been met.

Achievement of control assertions at final internal audit date

Based on the internal audit tests conducted during the year, our conclusions on the achievement of the internal control objectives are summarised in the table below.

Ref	Internal Control Objective	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year.	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.	✓		
C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓	
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F	Cash payments were properly supported by receipts, all cash expenditure was approved, and VAT appropriately accounted for.			✓
G	Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.		✓	
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis, supported by an adequate audit trail from underlying records.	✓		
K	If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.			✓
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M	The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
N	The authority complied with the publication requirements for the prior year AGAR.	✓		
O	The authority has complied with laws, regulations and proper practices relating to digital and data compliance.		✓	
P	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly on mark@mulberrylas.co.uk

Yours sincerely



Mark Mulberry

Director, Mulberry Local Authority Services Ltd

Internal Audit – Summary of recommendations

Audit Point	Internal Audit Findings	Council comments
Interim points bfwd	Please continue to attend to the on-going points brought forward.	
IT & Data (Assertion 10)	I recommend that, on launch, the Accessibility Statement is refreshed to reflect WCAG 2.2 AA, dated, and reviewed at least annually thereafter in accordance with the 2018 Regulations.	
Fixed assets	I recommend that the register is updated to capture all in-year capital additions, that the movement reconciliation is re-performed to ensure the closing balance is supportable, and that the corrected register is presented to council for review and approval. The matter should be reported to the external auditor and the relevant AGS assertion answered negatively.	
Risk	I recommend that a risk management policy is drafted and brought forward for adoption at the earliest opportunity and thereafter reviewed at least annually.	